

Government Accounting

- Purpose
 - Process Data and execute transactions
 - Track Expenditure of Appropriated Funds
 - Provide Management Information

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Government Accounting

- Structure
 - Data Processing - Centrally controlled DoD system managed by DFAS
 - Tracking Expenditure of Appropriated Funds – Decentralized
 - Management Information – Ad Hoc primarily related to funds tracking

Government Accounting

- Governing Regulatory Requirements
 - Commercial Industry
 - Financial Standards Accounting Board (GAAP)
 - Internal Revenue Service - Tax Accounting
 - DoD - Cost Accounting Standards
 - Government Accounting
 - Appropriation Law and Regulation

Government Accounting

DoD Directive 5000.1b

g. Management Control

.... **“ In implementing internal management control systems, managers shall focus on results, not process”**

Government Accounting

- Intent EVM Accounting Criteria :
 - Record costs consistent with established budgets
 - Insure control of indirect costs
 - Insure disciplined accumulation of cost
 - Insure proper material accounting and performance application

Government Accounting

Issues:

- 1 Is the capability of the Government accounting system compatible with EVM Accounting criteria?
- 2 What specific accounting functions are necessary to provide management data?
- 3 How can Government facilities acquire the necessary accounting capability?
- 4 Who should be responsible for acquiring accounting capability?
- 5 Identify applicable accounting initiatives currently under way

Government Accounting

Summary of Issues:

- 1 Is the capability of the Government accounting system compatible with EVM Accounting criteria?

Yes, this team believed that Government accounting systems are compatible with meeting EVM criteria.

- 2 What specific accounting functions are necessary to provide management data?

A cost charging system that collects by budget element

Historical data storage system that can be accessed for periodic reporting

Government Accounting

Summary of Issues:

3 How can Government facilities acquire the necessary accounting capability?

- By working with the applicable personnel within a facility this capability can be developed, or
- Off line systems can be developed as a last resort

4 Who should be responsible for acquiring accounting capability?

Facility managers, comptrollers, information systems, and program managers must work together to develop this capability